

**DEPARTMENT OF STATE REVENUE**  
**LETTER OF FINDINGS: 04-0364**  
**Indiana Adjusted Gross Income Tax**  
**For the Year 2000**

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of the document will provide the general public with information about the Department's official position concerning a specific issue.

**ISSUE**

**I. Individual State Income Tax Assessment.**

**Authority:** IC 6-8.1-5-1(a); IC 6-8.1-5-1(b); IC 6-8.1-5-1(c).

After taxpayer received a notice of "Proposed Assessment" for 2000 Indiana income taxes, taxpayer directed correspondence to the Department of Revenue challenging the propriety of the assessment.

**STATEMENT OF FACTS**

The Department of Revenue (Department) determined that taxpayer owed additional state income tax. On September 13, 2004, the Department sent taxpayer a notice of "Proposed Assessment."

Taxpayer first responded with a document entitled "Non-Statutory Abatement" which was received by the Department September 28, 2004. This document was purported to have been filed in "superior court, Wayne county, Indiana." Taxpayer's document contained numerous assertions including an allegation that the "Proposed Assessment" was an "abandoned paper." Taxpayer claimed that the "Proposed Assessment" was abandoned because it did not contain taxpayer's "full Christian Appellation," because it "ha[d] no foundation in law," and because the "Proposed Assessment" was "unintelligible and unrecognizable." The eight-page document cites to numerous authorities such as the "National Banking Act" and the "Revealed Law in Scripture." Summarizing, taxpayer concluded that the "Proposed Assessment" was "irregular, unauthorized, misnomered, defective upon its face and invalid and [was] abated for being a public nuisance."

Taxpayer thereafter offered a supplemental "Non-Statutory Abatement" containing similar, but not identical language which was also received by the Department on September 28, 2004.

Apparently in the belief that neither the original nor the supplemental "Non-Statutory Abatement" was sufficient, taxpayer submitted "Part Two of a Non-Statutory Abatement" In

that document, taxpayer demanded that all records containing taxpayer's "nom de guerre" be "expurgated from all systems for the lawful reasons give in the plaint . . . ."

Taxpayer subsequently submitted yet more detailed documents each of which named the Department as "Defendant." Taxpayer's subsequent documents cited as authority the "Congressional Record," "King Charles the First," the "Petition of Right," "Holy Scriptures," "Christian Common Law," the United States Supreme Court, and the "Great Charter of the Liberties of England and America."

Taxpayer declined to accept the Department's invitation to take part in an administrative hearing or to explain the basis for his challenge to the "Proposed Assessment." Taxpayer refused to accept first-class, certified letters from the Department offering him the opportunity to expand upon or further explain the basis for his challenge. The Department determined that it would treat taxpayer's numerous documents as a protest of the proposed assessment, determined that taxpayer had been provided a fair opportunity to explain the basis for his protest, and issued this Letter of Findings.

## **DISCUSSION**

### **I. Individual State Income Tax Assessment.**

The Department determined that taxpayer owed additional income tax and sent taxpayer a notice of "Proposed Assessment" to that effect. Taxpayer responded, not with a specific protest, but with a series of documents styled as official filings with the "superior court, Wayne county, Indiana," presumably challenging the "Proposed Assessment" on various grounds. In the documents, taxpayer levels charges such as "attempt to plunder" against both the Department and specific employees of the Department.

The Wayne Superior Court Clerk of the Courts was unable to confirm that any of these filings have actually been submitted to that court. The various docket numbers referenced by taxpayer do not correspond with any of the docket numbers employed by the Wayne Superior Court. Without more, it is reasonable to conclude the documents are bogus court filings.

IC 6-8.1-5-1(a) states that, "If the department reasonably believes that a person has not reported the proper amount of tax due, the department shall make a proposed assessment of the amount of the unpaid tax on the basis of the best information available to the department."

The Department sent and the taxpayer received a proposed assessment based upon the best information available to the Department. Taxpayer has not challenged the accuracy of either the proposed assessment or the accuracy of the information upon which the assessment was based.

Taxpayer has the burden of demonstrating that the proposed assessment is incorrect. IC 6-8.1-5-1(b) states that, "The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made."

Pursuant to IC 6-8.1-5-1(c), taxpayer was given the opportunity to take part in an administrative hearing and to demonstrate that the proposed assessment was incorrect. Taxpayer declined the opportunity to participate in the hearing and refused to accept letters addressed to taxpayer asking for clarification of taxpayer's protest.

Taxpayer has plainly spent considerable time and effort submitting elaborately prepared documents. These documents are written as if they were filed in the Wayne Superior Court; the documents have not filed in that court and appear to be some sort of intricate charade. Taxpayer's documents contain assertions such as:

[T]hings done during war *flagrante bello* generally do not follow legal form, because *silent leges inter armis*, and legal form is essential for, *forma legalis forma essentialias*, because when legal form is not followed, a nullity of the act is inferred, *forma non observat, infertur adnullatia actus* and they are imposed on account of perceived "necessity" based on arbitrary autonomous reason, which does not exceed the legal memory of man, is of a *specific* time and place, and is not good beyond the limits of the necessity, *necessitas est lex temporis et loci* and *bonum nesarium extra terminus necessitates non est bonum*, and *never* terminates the Law of Peace, but only *suspends* the Law of Peace, the Law of Peace always remaining in *esse*, *through repentance*, for an asylum for Good and Lawful Christian Men and Women because things incorporeal are never acquired by war, *incoproralis bello non adquiruntur*. (*Emphasis in original*).

Taxpayer's remaining arguments are as equally coherent as that cited above and appear to be no more than ornately drafted folderol; pursuant to IC 6-8.1-5-1(b), taxpayer has not met his burden of demonstrating that the proposed income tax is incorrect.

### **FINDING**

Taxpayer's protest is denied.